

Wholesale
SIC to NAICS codes
with their size standards
SIC 5012 thru 5199

SIC Code	Part	SIC Description	Size Std	NAICS Code	NAICS Description	Size Std
		Wholesale Trade				
50		Wholesale Trade--Durable Goods				
5012		Automobiles and Other Motor Vehicles	100	421110	Automobile and Other Motor Vehicle Wholesalers	100
5013		Motor Vehicle Supplies and New Parts				
5013	pt	Sold Via Retail Method	100	441310	Automotive Parts and Accessories Stores (pt)	\$5.0
5013	pt	Sold Via Wholesale Method	100	421120	Motor Vehicle Supplies and New Parts Wholesalers	\$100.0
5014		Tires and Tubes				
5014	pt	Sold Via Retail Method	100	441320	Tire Dealers (pt) - Retail	\$5.0
5014	pt	Sold Via Wholesale Method	100	421130	Tire and Tube Wholesalers	100
5015		Motor Vehicle Parts, Used				
5015	pt	Sold Via Retail Method	100	441310	Automotive Parts and Accessories (pt)	\$5.0
5015	pt	Sold Via Wholesale Method	100	421140	Motor Vehicle Parts (Used) Wholesalers	100
5021		Furniture				
5021	pt	Sold Via Retail Method	100	442110	Furniture Stores (pt)	100
5021	pt	Sold Via Wholesale Method	100	421210	Furniture Wholesalers	100
5023		Home Furnishings				
5023	pt	Sold Via Retail Method	100	442210	Floor Covering Stores (pt)	\$5.0
5023	pt	Sold Via Wholesale Method	100	421220	Home Furnishing Wholesalers	100
5031		Lumber, Plywood, Millwork, and Wood Panels	100	421310	Lumber, Plywood, Millwork, and Wood Panel Wholesalers	100
5032		Brick, Stone and Related Construction Materials				
5032	pt	Sold Via Retail Method	100	444190	Other Building Material Dealers (pt)	\$5.0
5032	pt	Sold Via Wholesale Method	100	421320	Brick, Stone, and Related Construction Material Wholesalers	100
5033		Roofing, Siding, and Insulation Materials	100	421330	Roofing, Siding, and Insulation Material Wholesalers	100
5039		Construction Materials, NEC				
5039	pt	Sold Via Retail Method	100	444190	Other Building Material Dealers (pt)	\$5.0
5039	pt	Sold Via Wholesale Method	100	421390	Other Construction Material Wholesalers	100
5043		Photographic Equipment and Supplies	100	421410	Photographic Equipment and Supplies Wholesalers	100
5044		Office Equipment				
5044	pt	Sold Via Retail Method	100	453210	Office Supplies and Stationery Stores (pt)	\$5.0
5044	pt	Sold Via Wholesale Method	100	421420	Office Equipment Wholesalers	100
5045		Computers and Computer Peripheral Equipment and Software				
5045	pt	Sold Via Wholesale Method	100	421430	Computer and Computer Peripheral Equipment and Software Wholesalers	100
5045	pt	Sold Via Retail Method	100	443120	Computer and Software Stores (pt) - Retail	\$6.5
5046		Commercial Equipment, NEC	100	421440	Other Commercial Equipment Wholesalers	100
5047		Medical, Dental, and Hospital Equipment and Supplies				
5047	pt	Sold Via Wholesale Method	100	421450	Medical, Dental, and Hospital Equipment and Supplies Wholesalers	100
5047	pt	Sold Via Retail Method	100	446199	All Other Health and Personal Care Stores (pt) - Retail	5
5048		Ophthalmic Goods	100	421460	Ophthalmic Goods Wholesalers	100
5049		Professional Equipment and Supplies, NEC				
5049	pt	Sold Via Wholesale Method	100	421490	Other Professional Equipment and Supplies Wholesalers	100
5049	pt	Sold Via Retail Method	100	453210	Office Supplies and Stationery Stores (pt) - Retail	\$5.0
5051		Metals Service Centers and Offices	100	421510	Metals Service Centers and Offices	100
5052		Coal and Other Minerals and Ores	100	421520	Coal and Other Mineral and Ore Wholesalers	100
5063		Electrical Apparatus and Equipment Wiring Supplies, and				
5063	pt	Sold Via Retail Method	100	444190	Other Building Material Dealers (pt)	\$5.0
5063	pt	Sold Via Wholesale Method	100	421610	Electrical Apparatus and Equipment, Wiring Supplies, and Construction Material Wholesalers	100
5064		Electrical Appliances, Television and Radio Sets	100	421620	Electrical Appliance, Television, and Radio Set Wholesalers	100
5065		Electronic Parts and Equipment, NEC	100	421690	Other Electronic Parts and Equipment Wholesalers	100
5072		Hardware				
5072	pt	Sold Via Retail Method	100	444130	Hardware Stores (pt)	
5072	pt	Sold Via Wholesale Method	100	421710	Hardware Wholesalers	100
5074		Plumbing and Heating Equipment and Supplies (Hydronics)				
5074	pt	Sold Via Retail Method	100	444190	Other Building Material Dealers (pt)	\$5.0

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5074	pt	Sold Via Wholesale Method	100	421720	Plumbing and Heating Equipment and Supplies (Hydronics) Wholesalers	100
5075		Warm Air Heating and Air-Conditioning Equipment and Supplies	100	421730	Warm Air Heating and Air-Conditioning Equipment and Supplies Wholesalers	100
5078		Refrigeration Equipment and Supplies	100	421740	Refrigeration Equipment and Supplies Wholesalers	100
5082		Construction and Mining (Except Petroleum) Machinery and Equipment	100	421810	Construction and Mining (except Oil Well) Machinery and Equipment Wholesalers	100
5083		Farm and Garden Machinery and Equipment				
5083	pt	Sold Via Wholesale Method	100	421820	Farm and Garden Machinery and Equipment Wholesalers	100
5083	pt	Sold Via Retail Method	100	444210	Outdoor Power Equipment Stores (pt) - Retail	\$5.0
5084		Industrial Machinery and Equipment	100	421830	Industrial Machinery and Equipment Wholesalers (pt)	100
5085		Industrial Supplies				
5085	pt	Fluid Power Accessories	100	421830	Industrial Machinery and Equipment Wholesalers (pt)	100
5085	pt	Except Fluid Power Accessories	100	421840	Industrial Supplies Wholesalers	100
5087		Service Establishment Equipment and Supplies				
5087	pt	Sold Via Wholesale Method	100	421850	Service Establishment Equipment and Supplies Wholesalers	100
5087	pt	Sold Via Retail Method	100			
5087	pt	Beauty and Barber Shop Equipment and Supplies	100	446120	Cosmetics, Beauty Supplies, and Perfume Stores (pt)	5
5088		Transportation Equipment and Supplies, Except Motor Vehicles	100	421860	Transportation Equipment and Supplies (except Motor Vehicle) Wholesalers	100
5091		Sporting and Recreational Goods and Supplies	100	421910	Sporting and Recreational Goods and Supplies Wholesalers	100
5092		Toys and Hobby Goods and Supplies	100	421920	Toy and Hobby Goods and Supplies Wholesalers	100
5093		Scrap and Waste Materials	100	421930	Recyclable Material Wholesalers	100
5094		Jewelry, Watches, Precious Stones, and Precious Metals	100	421940	Jewelry, Watch, Precious Stone, and Precious Metal Wholesalers	100
5099		Durable Goods, NEC	100	421990	Other Miscellaneous Durable Goods Wholesalers (pt)	100
51		Wholesale Trade--Nondurable Goods				
5111		Printing and Writing Paper	100	422110	Printing and Writing Paper Wholesalers	100
5112		Stationery and Office Supplies				
5112	pt	Sold Via Retail Method	100	453210	Office Supplies and Stationery Stores (pt)	\$5.0
5112	pt	Sold Via Wholesale Method	100	422120	Stationery and Office Supplies Wholesalers	100
5113		Industrial and Personal Service Paper	100	422130	Industrial and Personal Service Paper Wholesalers	100
5122		Drugs, Drug Proprietaries, and Druggists' Sundries	100	422210	Drugs and Druggists' Sundries Wholesalers	100
5131		Piece Goods, Notions, and Other Dry Goods				
5131	pt	Converters, Broadwoven Piece Good Fabric	100	313311	Broadwoven Fabric Finishing Mills (pt)	1,000
5131	pt	Converters, Except Broadwoven Fabric	100	313312	Textile and Fabric Finishing (except Broadwoven Fabric) Mills (pt)	500
5131	pt	Except Converters	100	422310	Piece Goods, Notions, and Other Dry Goods Wholesalers	100
5136		Men's and Boys' Clothing and Furnishings	100	422320	Men's and Boys' Clothing and Furnishings Wholesalers	100
5137		Women's, Children's, and Infants' Clothing and Accessories	100	422330	Women's, Children's, and Infants' Clothing and Accessories Wholesalers	100
5139		Footwear	100	422340	Footwear Wholesalers	100
5141		Groceries, General Line	100	422410	General Line Grocery Wholesalers	100
5142		Packaged Frozen Foods	100	422420	Packaged Frozen Food Wholesalers	100
5143		Dairy Products, Except Dried or Canned	100	422430	Dairy Product (except Dried or Canned) Wholesalers	100
5144		Poultry and Poultry Products	100	422440	Poultry and Poultry Product Wholesalers	100
5145		Confectionery	100	422450	Confectionery Wholesalers	100
5146		Fish and Seafoods	100	422460	Fish and Seafood Wholesalers	100
5147		Meats and Meat Products				
5147	pt	Boxed Beef	100	311612	Meat Processed from Carcasses (pt)	500
5147	pt	Except Boxed Beef	100	422470	Meat and Meat Product Wholesalers	100
5148		Fresh Fruits and Vegetables	100	422480	Fresh Fruit and Vegetable Wholesalers	100
5149		Groceries and Related Products, NEC				
5149	pt	Bottling Mineral or Spring Water	100	312112	Bottled Water Manufacturing (pt)	500
5149	pt	Except Bottling Mineral or Spring Water	100	422490	Other Grocery and Related Products Wholesalers	100
5153		Grain and Field Beans	100	422510	Grain and Field Bean Wholesalers	100

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5154		Livestock	100	422520	Livestock Wholesalers	100
5159		Farm-Product Raw Materials, NEC	100	422590	Other Farm Product Raw Material Wholesalers	100
5162		Plastics Materials and Basic Forms and Shapes	100	422610	Plastics Materials and Basic Forms and Shapes Wholesalers	100
5169		Chemicals and Allied Products, NEC	100	422690	Other Chemical and Allied Products Wholesalers	100
5171		Petroleum Bulk Stations and Terminals				
5171	pt	Heating Oil Sold Via Retail Method	100	454311	Heating Oil Dealers (pt)	\$9.0
5171	pt	LP Gas Sold Via Retail Method	100	454312	Liquefied Petroleum Gas (Bottled Gas) Dealers (pt)	5
5171	pt	Sold Via Wholesale Method	100	422710	Petroleum Bulk Stations and Terminals	100
5172		Petroleum and Petroleum Products Wholesalers, Except Bulk Stations and Terminals	100	422720	Petroleum and Petroleum Products Wholesalers (except Bulk Stations and Terminals)	100
5181		Beer and Ale	100	422810	Beer and Ale Wholesalers	100
5182		Wine and Distilled Alcoholic Beverages	100	422820	Wine and Distilled Alcoholic Beverage Wholesalers	100
5191		Farm Supplies				
5191	pt	Lawn and Garden Supplies Sold Via Retail Method	100	444220	Nursery and Garden Centers (pt) - Retail	\$5.0
5191	pt	Except Lawn and Garden Supplies Sold Via Retail Method	100	422910	Farm Supplies Wholesalers	100
5192		Books, Periodicals, and Newspapers	100	422920	Book, Periodical, and Newspaper Wholesalers	100
5193		Flowers, Nursery Stock, and Florists' Supplies				
5193	pt	Sold Via Wholesale Method	100	422930	Flower, Nursery Stock, and Florists' Supplies Wholesalers	100
5193	pt	Sold Via Retail Method	100	444220	Nursery and Garden Centers (pt) - Retail	\$5.0
5194		Tobacco and Tobacco Products	100	422940	Tobacco and Tobacco Product Wholesalers	100
5198		Paint, Varnishes, and Supplies	100	422950	Paint, Varnish, and Supplies Wholesalers	100
5199		Nondurable Goods, NEC				
5199	pt	Advertising Specialties Goods Distributors	100	541890	Other Services Related to Advertising (pt)	\$5.0
5199	pt	Except Advertising Specialty	100	422990	Other Miscellaneous Nondurable Goods Wholesalers	100